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501.03-20  
**FINAL REVOCATION**

**INTERNAL REVENUE SERVICE**  
Director, EO Examinations

**DEPARTMENT OF THE TREASURY**

**Date:** AUG 21 2000

**Person to Contact:**

**Badge Number:**

**Contact Telephone Number:**

**In Reply Refer to:**

Certified Mail

**EIN:**

Dear Sir or Madam:

Your exemption from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code has been considered in our examination of your Form 990 for the taxable year ended

Our examination disclosed that you were granted exemption from Federal income tax in a letter dated \_\_\_\_\_ under section 501(c)(1) of the Internal Revenue Code as an organization described in section 501(c)(3) of the Code. The specific purpose for which you were organized was to teach the word of God and do missionary work all over the world.

During the examination it was discovered that the only source of the organization's income came from the sale of timber and interest. It was also found that a substantial amount of the income inured to the private benefit of the officers through loans and salaries.

Section 501(c)(3) of the Code and section 1.501(c)(3)-1(c)(1) of the Income Tax Regulations state that an organization will be regarded as "operated exclusively" for one or more exempt purposes only if it engages primarily in activities which accomplish one or more of the exempt purposes specified in section 501(c)(3) of the Code.

Accordingly, this letter constitutes your formal notification of the revocation of your exemption from Federal income tax under the provisions of section 501(c)(3) of the Code effective

It is further determined that your failure to file a written appeal constitutes a failure to exhaust your available administrative remedies. However, if you decide to contest this determination in court, you must initiate a suit for a declaratory judgement in the United States Tax Court, the United States Claims Court, or the District Court of the United States for the District of Columbia before the 91st day after the date this determination was mailed to you. Contact the clerk of the appropriate court for rules for initiating suits for declaratory judgement.

Contributions to you are no longer deductible by donors under the provisions of section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are no longer deductible for Federal estate and gift tax purposes under the provisions of sections 2055, 2106, and 2522.

**INTERNAL REVENUE SERVICE**  
Director, EO Examinations

**DEPARTMENT OF THE TREASURY**

You are required to file Federal income tax returns on Form 1120 (U.S. Corporation Income Tax Return) for the taxable years ending [redacted] and forward with Internal Revenue Service Center,

The appropriate officials of the State of [redacted] are being notified of this final determination in accordance with the provisions of section 6104(c) of the Code.

Thank you for your cooperation.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "R. Slaughter".

R. Slaughter  
Director, Exempt Organizations Examinations